

**West Virginia Department of Health and Human Resources
Bureau for Behavioral Health
Target Funding Budget Adjustment Request Instructions**

Target Funding Budget Adjustment Forms

The West Virginia Department of Health and Human Resources (DHHR) Bureau for Behavioral Health (BBH) requires its grantees to submit a Target Funding Budget (TFB) adjustment request form for any line item changes to an approved TFB which exceed the larger of \$10,000 or 10% of the total TFB allocation amount. This process allows for Bureau and Grantee staff to negotiate and document changes to the program budgets as the grant progresses. TFB adjustment requests must be submitted to the DHHRBBHGrants@wv.gov mailbox where they will be reviewed and approved by both fiscal and program staff. Based on that review grantee will be notified via email as to whether the TFB adjustment request is approved or not.

TFB adjustment requests that result in changes totaling 25% or more of the total grant award will require a change order to be processed to the grant agreement. Please note that this 25% requirement is based on the **total grant award** amount and not the TFB allocation so it is possible that grant agreements with more than one TFB allocation would not require a change order for a change exceeding 25% of a TFB.

General Instructions

The TFB Adjustment Form is the responsibility of the Grantee and shall be prepared in accordance with the procedures prescribed in these instructions as well as comply with the cost principles contained in Title 2, Part 200 of the Code of Federal Regulations (2 CFR 200) Subpart E. The TFB Adjustment Request Form contains most of the same data and budget information contained in the grantees original TFB documents. When completing the TFB Adjustment Request Form, the Grantee must ensure that all relevant information for the change being requested is included or the request will be returned unapproved.

The TFB Adjustment Request Form should generally mirror your original TFB with the exception being that it will only include the BBH portion of funds. If the Grantee needs more space or rows than are provided on the form, they should attach an addendum (prepared in the same format) and simply enter the total cost from the attachment into the applicable line on the form, with a reference to the attachment. [i.e. "Other (see attachment A)"] All amounts on the form should be rounded to the nearest dollar. The form will automatically calculate the sub-totals for each cost category and the line item totals, which should then be verified by the Grantee.

1. Grantee Identifying information

The grantee must complete ALL sections in the heading of the Target Funding Budget Adjustment Request to include:

- Grantee's official business name as to be contained in the grant agreement.
- Assigned Program Name as contained within the statement of work.
- Assigned Grant Number.
- Revision #.
- State Assigned Account number as contained on the TFB provided by BBH.
- Budget Period as provided on the grant agreement.
- Program Code as contained within the statement of work and on the original TFB.

- Allocation amount as contained on the original approved TFB.

2. Direct Cost Categories

The entries under the Direct Costs column should start with the exact same expense items as originally approved, and then include any additional expense lines as needed. The BBH Funds column must match the originally submitted and approved TFB. The grantee should insert their desired changes to the budget in the Increase/Decrease column. The New BBH Total column will auto populate. In the Description column the grantee will provide a description of why the change is being made (ex. Position not filled for 6 months, insurance was increased, etc).

3. Totals

- **Total Direct Costs:** These totals will auto populate.
- **Indirect Cost Rate:** The grantee should insert their approved Indirect Cost Rate amount into this line. If there is a change in the indirect cost rate, the grantee will complete the BBH Funds column as initially budgeted and will reflect the new rate in the NEW BBH Total column and should list this change in the description column. The Grantee must comply with section **6.03 Indirect Costs and Allocation of Costs** of the DHHR grant agreement regarding charging indirect cost.
- **Indirect Cost Amount:** These totals will auto populate from data entered. Please note that BBH will not reimburse indirect costs on equipment, construction projects, or per diem allocations, so the Indirect Costs Base Amount may be less than Total Direct Costs.
- **Total BBH Costs:** These totals will auto populate based on data entered. Ensure the Total BBH Costs amount is the same in both the BBH Funds column and the New BBH Total.

4. Budget Review and Submission

Once the Target Funding Budget Adjustment Request has been completed:

- Verify that the sub-totals for each category (A-G) concur with the grantees budgeted amounts.
- Verify the Total Direct Costs and Total Indirect Cost for the BBH Funds.
- Enter the Preparer's Name and date prepared.
- Attach all addendums, property & equipment budget approval forms, required justifications, and narratives for submission to the BBH and submit to DHHRBBHGrants@wv.gov.